

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017(Telangana Act No.23 of 2017) – Tax period February, 2020 to April, 2020 – COVID Relaxation – Waiver of interest – Notification - Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 15

Dated: 05-02-2021

Read the following:-

1. G.O.Ms No. 122, Revenue (CT-II) Department, Dt. 30-06-2017.
2. G.O.Ms No. 82, Revenue (CT-II) Department, Dt. 21-07-2020.
3. From the Commissioner of State Tax, Telangana, Hyderabad, CCT's Ref No. A(1)/103/2017-I, Dt. 11-09-2020.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt. 05.02.2021.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 50 read with Section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendment to notification issued in G.O.Ms.No. 122, Revenue (CT-II) Department, Dated 30-06-2017, and as subsequently as amended from time to time namely:-

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely : –

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:--

Table

S. No.	Class of registered persons	Rate of interest	Tax period
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crore in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24th day of June, 2020	February, 2020, March 2020, April, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crore in the preceding financial year, whose principal place of business is in the State of Telangana.	Nil till the 30th day of June, 2020, and 9 percent thereafter till the 30th day of September, 2020	February, 2020,
		Nil till the 3rd day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	March, 2020

		Nil till the 6th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	April, 2020
		Nil till the 12th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	May, 2020
		Nil till the 23rd day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	June, 2020
		Nil till the 27th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	July, 2020

2. This notification shall be deemed to have come into force with effect from the 24th day of June, 2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)
The Commissioner of State Tax, Telangana State, Hyderabad.
The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:
The Accountant General, Telangana State, Hyderabad.
The Law (A) Department
The P.S. to Principal Secretary to Hon'ble Chief Minister, Government of Telangana(NR)
The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department
Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER